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## FINANCE DEPARTMENT

### NOTIFICATION

The 1st August, 2023

**S.R.O. No. 510/2023.**— In exercise of the powers conferred by sub-section (3) of Section 9 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), the State Government, on the recommendations of the Goods and Services Tax Council, do hereby make the following further amendments in the notification of the Government of Odisha in the Finance Department No.19877-FIN-CT1-TAX-0022/2017, dated the 29th June,2017, published in the Extraordinary issue No.1145 of the *Odisha Gazette*, dated the 29th June,2017 bearing **S.R.O. No. 307/2017**, as amended from time to time, and the last such amendment is made in the notification of the Government of Odisha in the Finance Department No. 6849-FIN-CT1-TAX-0005/2023, dated the 2nd March, 2023 published in the Extraordinary issue No.532 of the *Odisha Gazette*, dated the 2nd March, 2023 bearing **S.R.O. No. 118/2023**, namely:—

In the notification, in Annexure III, for the words and figures “during the Financial Year \_\_\_\_ under forward charge”, the words and figures “from the Financial Year \_\_\_\_ under forward charge and have not reverted to reverse charge mechanism ” shall be substituted.

**2.** This notification shall be deemed to have come into force with effect from the 27th day of July, 2023.

[No.21532—FIN-CT1-TAX-0005/2023/F.]

By Order of the Governor

DEBASHISH SAHOO

Deputy Secretary to Government